INCOME AND EXPENDITURE ACCOUNTS

Northwest Territories
1977-1986

Income and Expenditure Accounts
Northwest Territories 1977-1986

Copies available at $5.00
ISBN 0-7708-2026-3

Published by the
Department of Culture & Communications
Government of Northwest Territories
Yellowknife, Northwest Territories X1A 2L9

August 1988

Income and Expenditure Accounts

Northwest Territories
1977-1986

Bureau of Statistics
Government of Northwest Territories
August 1988

90-02422/

PREFACE

With the release of 1986 provincial income and expenditure accounts data, Statistics Canada has published for the first time separate economic accounts information for Yukon and Northwest Territories. The release of territorial income and expenditure accounts data covers the period 1977-1986, and is the result of a joint project undertaken over the past five years by Statistics Canada, the Yukon Bureau of Statistics and the NWT Bureau of Statistics. During that time, Statistics Canada staff completed the required accounts data development work for each territory. Ongoing input to project planning, and assistance with data collection, review and evaluation, were provided by the territorial governments.

Statistics Canada staff directly responsible for that agency's work on the territorial income and expenditure accounts include Barbara Clift, former Director of Income and Expenditure Accounts Division, and Joel Diena and Jean-François Carbonneau of the Provincial Accounts Unit. Support for the project was provided by Stewart Wells, Assistant Chief Statistician for National Accounts and Analytical Services, and by former Assistant Chief Statistician, Guy Leclerc. Glenn Grant and the Yukon Bureau of Statistics staff expended considerable time and effort on behalf of the project, as did NWT Bureau of Statistics staff under the direction of Dr. Ralph C. Joyce, Territorial Statistician.

In this publication, NWT income and expenditure accounts data are presented in thousands of dollars. These data series are also included on T-stat, the territorial government's on-line statistical retrieval system. Income and expenditure accounts data for all provinces and territories (in millions of dollars) is contained in the Statistics Canada publication, *Provincial Economic Accounts* (Cat.13-213S), and is also available on-line through CANSIM.

TABLE OF CONTENTS

	Page
List of Tables	v
Introduction	1
Highlights	5
Tables	13
Notes	31

LIST OF TABLES

Table		Page
1	Gross Domestic Product - Income Based Northwest Territories, 1977-1986	14
2	Gross Domestic Product - Expenditure Based Northwest Territories, 1977-1986	15
3	Government Sector Revenue and Expenditure Northwest Territories, 1977-1986	16
4	Federal Government Revenue and Expenditure Northwest Territories, 1977-1986	17
5	Territorial Government Revenue and Expenditure Northwest Territories, 1977-1986	18
6	Local Government Revenue and Expenditure Northwest Territories, 1977-1986	19
7	Hospital Revenue and Expenditure Northwest Territories, 1977-1986	20
8	Canada Pension Plan Revenue and Expenditure Northwest Territories, 1977-1986	21
9	Direct Taxes - Persons Northwest Territories, 1977-1986	22
10	Indirect Taxes Northwest Territories, 1977-1986	23
11	Other Transfers to Government from Persons Northwest Territories, 1977-1986	24
12	Government Investment Income Northwest Territories, 1977-1986	25
13	Government Transfer Payments to Persons Northwest Territories, 1977-1986	26

Table		Page
14	Government Transfer Payments to Business Northwest Territories, 1977-1986	27
15	Transfers to Other Levels of Government Northwest Territories, 1977-1986	28
16	Sources and Disposition of Personal Income Northwest Territories, 1977-1986	29

INTRODUCTION

INTRODUCTION

OVERVIEW

This publication presents data based on Statistics Canada's first release of NWT income and expenditure accounts and covers the period 1977-1986. This section of the report describes what income and expenditure accounts are, what they include, and how they are organized, as well as describing uses of the accounts information. In the next section of the report, overall trends indicated by the NWT income and expenditure accounts are highlighted. Following the highlights section, the accounts tables for Northwest Territories covering the period 1977-1986 are presented. Explanatory notes for the income and expenditure accounts tables are provided in the final section of the report.

DESCRIPTION OF THE ACCOUNTS

The NWT income and expenditure accounts form a system of statistical information which summarizes the operation and performance of the territorial economy over time. The concepts underlying the development and organization of these accounts (production, income, consumption, capital investment and savings) are key variables in macroeconomic analysis. Included in the accounts are measures of income resulting from economic output and expenditure by final users of that output. In addition, the revenue and expenditure of government is presented, along with the income, saving and spending of the persons and unincorporated business sector.

The NWT income and expenditure accounts are estimated on a domestic (rather than national) basis. The domestic approach to estimating economic output counts all production occurring in Northwest Territories as NWT production, regardless of the residency of the factors of production. For example, territorial gross domestic product (GDP) includes payments for work performed within Northwest Territories by persons who live elsewhere. By contrast, if the NWT accounts were compiled on a national basis, earnings to factors of production not resident in Northwest Territories would be excluded. Moreover, this national product (GNP) measure of economic output would incorporate earnings to NWT resident factors resulting from economic activity occurring outside Northwest Territories.

MEASURING GROSS DOMESTIC PRODUCT

GDP, the overall measure of economic output, may be measured three ways: the sum of incomes approach; the sum of expenditures approach; and the sum of net values added approach. In the preparation of income and expenditure accounts, the first two approaches are used. These two approaches are described below. The third approach to estimating GDP, the sum of net values added method, sums the net value added at each stage of production to yield a GDP estimate.

For the income approach to measuring GDP, net domestic income at factor cost is estimated by summing the incomes to factors of production earned in the production of NWT economic output: i) wages, salaries and supplementary labor income; ii) corporation profits; iii) interest and miscellaneous investment income; and iv) income to unincorporated business. Capital consumption allowances are added to net domestic income to yield GDP at factor cost, and then indirect taxes less subsidies are then added to calculate GDP at market prices.

For the expenditure approach to measuring GDP, all sales to final users of goods and services within Northwest Territories are summed to estimate final domestic demand (FDD). FDD measures both current consumption and capital investment, and is an important indicator of overall economic activity. To compute GDP at market prices, investment in inventories along with net exports plus statistical discrepancy, are added to FDD.

Since income is offset by spending in the economy, GDP measured using the income and expenditure approaches should be equivalent (once inventory change and net exports are taken into account). For Statistics Canada's provincial and territorial income and expenditure accounts moreover, the expenditure based GDP statistic is not directly estimated. Instead, it is set equal to the income based estimate of GDP.

The GDP figures presented in this publication measure the current dollar (nominal) value of goods and services produced in Northwest Territories. Changes in GDP therefore reflect changes in both production volumes and prices. At present, constant dollar (real) estimates

of territorial GDP, which eliminate the effects of price changes when measuring economic output, are not available. In addition, estimates of GDP by industry and estimates of imports and exports have yet to be prepared.

WHAT THE ACCOUNTS INCLUDE

The NWT income and expenditure accounts include income earned in the production of goods and services which are exchanged for money in the market economy and the associated expenditure on those goods and services by final users. In assembling the income and expenditure accounts, the purchase and sale of used goods are excluded (since these are included in measures of production for previous years), as are unreported transactions. In addition, government activity is valued at cost. All transactions in the territorial accounts are presented on a calendar year basis.

For non-market goods with close market substitutes, market value is sometimes estimated or imputed so that their production may be included in measures of economic activity. Estimating market values for such items serves to keep the measurement of economic production comparable in the face of changing institutional or organizational arrangements in the economy. For example, if imputed rents for owner occupied housing were not included in the accounts, a shift from rental housing to home ownership would register as a decline in economic production.

At present, the NWT income and expenditure accounts do not incorporate an estimated value for that portion of output from hunting, fishing and trapping, and from handicraft manufacture, which is not sold in the market place.

USES OF THE ACCOUNTS

Income and expenditure accounts provide a tool for monitoring current trends in economic output, forecasting economic activity, assessing the sources of economic growth or decline, and for econometric model building. Further, the historical aspect of the accounts provides an overview of changes occurring in the territorial economy, while the comparability of NWT statistics with published provincial and national income and expenditure accounts figures allows for useful comparisons.

ORGANIZATION OF THE ACCOUNTS

NWT income and expenditure accounts information for the period 1977-1986 is presented in the 16 tables included in this report. Tables 1 and 2 present the income and expenditure approaches to estimating GDP. Tables 3 through 8 detail the revenue and expenditure of government as a whole, for the federal, territorial and local governments taken separately, and for hospitals and the Canada Pension Plan. Tables 9 through 15 describe government revenue and outline government transfers to persons and business. Table 16 presents the sources and disposition of personal income.

Data series presented in these tables are also included on T-stat, the territorial government's on-line statistical retrieval system. Appropriate series numbers are indicted in the tables.

HIGHLIGHTS

HIGHLIGHTS

GROSS DOMESTIC PRODUCT AT MARKET PRICES

For Northwest Territories, gross domestic product at market prices (GDP), measured in current dollars, increased from $541 million to $1.7 billion during the period 1977 through 1986. This increase in economic output represents an average annual increase of 13.4 percent, compared to the national rate of 9.9 percent annually over the same period, and was the highest among the provinces and territories. Nova Scotia and Yukon shared the next highest annual increase in nominal (current dollar) GDP at 11 percent, while Saskatchewan had the lowest nominal increase at 8.7 percent annually over the period.

Gross Domestic Product at Market Prices
Canada, Provinces and Territories

	1986 ($million)	1977 ($million)	Avg. Annual Increase (%)
Canada	507,808	216,613	9.9
Northwest Territories	1,675	539	13.4
Yukon	561	220	11.0
British Columbia	56,496	25,647	9.2
Alberta	58,268	24,424	10.1
Saskatchewan	17,195	8,130	8.7
Manitoba	19,098	8,303	9.7
Ontario	204,411	84,662	10.3
Quebec	119,439	52,211	9.6
New Brunswick	9,833	3,962	10.6
Nova Scotia	12,578	4,916	11.0
Prince Edward Island	1,470	602	10.4
Newfoundland	6,784	2,997	9.5

Note: Due to rounding, GDP figures in millions of dollars for Northwest Territories differ from the thousands of dollars information presented in Tables 1 and 2 (p.14 and p.15 below).

Adjusting for inflation, Canada's GDP increased 3 percent per year in real terms over the period. Presently, there is no constant dollar measure of GDP for Northwest Territories; however, applying the national implicit deflator for GDP, the estimated NWT average annual real growth rate would be approximately 6 percent.

During the period 1977 to 1986, there was only one year-over-year decline in nominal GDP for Northwest Territories. In particular, in 1981 territorial output in current dollars fell 2.8 percent from the level observed in 1980. For 1982, a substantial growth over 1980 levels was experienced (31 percent). During 1982 through 1984, the economy grew at an average rate of 18 percent annually, falling to 8 percent for 1985 and 1986.

GROSS DOMESTIC PRODUCT - INCOME BASED

Net Domestic Income at Factor Cost

Net domestic income at factor cost, the earnings received from production net of depreciation charges, grew from $417 million in 1977 to $1 billion in 1986. Wages, salaries and supplementary labor income was the largest component of net domestic income at factor cost ranging between 62 and 75 percent in all years except 1981. In 1981, wages and salaries increased 24 percent despite the overall decline in territorial economic activity during the year, and accounted for 86 percent of net domestic income at factor cost.

Corporation profits before taxes was the next largest component of net domestic income at factor cost. These profits varied over the period 1977 to 1986, ranging from a low of $46 million in 1981, reflecting the downturn in the territorial economy that year, to a high of $255 million in 1984. On average, interest and miscellaneous investment income contributed about 4 percent to net domestic income at factor cost, while net income from non-farm unincorporated business including rent contributed about 3 percent. The inventory valuation adjustment was negative in all years, reflecting inflationary trends experienced during the period.

The residency of the owners of factors of production is not considered when estimating net income at factor cost. For example, wages earned by persons for work performed in Northwest Territories are included in the NWT net domestic income at factor cost measure, regardless of whether the persons earning those wages live in Northwest Territories.

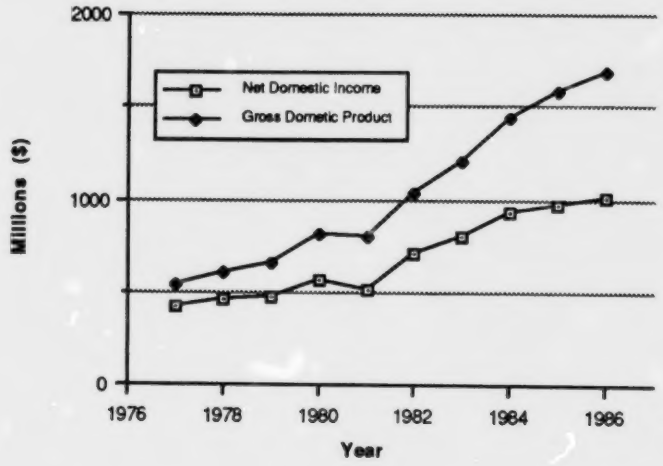
Gross Domestic Product at Factor Cost

Capital consumption allowances are added to net domestic income at factor cost to determine GDP at factor cost. The GDP at factor cost statistic provides a valuation of economic output based on the gross earnings received by factors of production and reflects the fact that capital assets are used up during production. This depreciation, or capital consumption, is an operating expense of business which is included in the selling price of its output. Capital consumption allowances, in combination with miscellaneous valuation adjustments, increased steadily from $124 million in 1977 to $684 million in 1986.

Gross Domestic Product at Market Prices

Indirect taxes less subsidies are added to GDP at factor cost to calculate GDP at market prices, the market price valuation of territorial economic output. For Northwest Territories, indirect taxes rose steadily from $16 million in 1977 to $49 million in 1986, while subsidies grew from $16 million in 1977 to $59 million in 1986. The indirect taxes less subsidies statistic was negative in most years.

Gross Domestic Product at Market Prices and Net Domestic Income

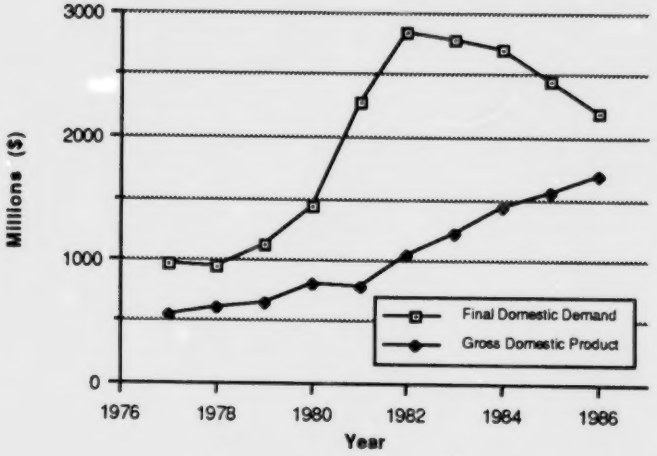


GROSS DOMESTIC PRODUCT - EXPENDITURE BASED

Final Domestic Demand

Final domestic demand (FDD) is the overall demand for goods and services for current consumption and fixed capital investment within Northwest Territories. Standing at $955 million in 1977, FDD increased from a low of $939 million in 1978 to a peak of $2.8 billion in 1982, and then fell in each of the following years to $2.2 billion by 1986.

Final Domestic Demand and Gross Domestic Product at Market Product



Looking at current consumption, personal spending grew steadily from $211 million in 1977 to $560 million in 1986, and comprised between 15 and 27 percent of FDD over the period. Purchases of consumer goods accounted for about 59 percent of personal expenditure, with purchases of consumer services accounting for the rest. During the same period, government expenditure on goods and services increased from $278 million in 1977 to $701 million in 1986, accounting for between 18 and 32 percent of FDD. Included in government expenditure is an estimated value for depreciation on fixed assets.

Fixed capital investment levels varied considerably over the period, ranging from $391 million in 1978 to $1.9 billion in 1982, and accounted for between 42 and 67 percent of FDD. Government investment rose steadily from $67 million in 1977 to $179 million in 1986, while business capital investment increased from $400 million in 1977 to a peak of $1.8 billion in 1982, falling to $761 million by 1986. Business investment exceeded that of government in all years, and accounted for between 81 and 96 percent of fixed capital investment. The dominant type of business investment was non-residential construction, which ranged from a low of 59 percent of NWT total fixed capital investment in 1978 to a high of 80 percent in 1984. Capital assistance payments to incorporated business by government provided the major source of funds for such investment since 1982.

Gross Domestic Product at Market Prices

From the expenditure approach, GDP represents the sales of current output produced in Northwest Territories to the final users of that output. To arrive at GDP at market prices (which is set equal to the income based estimate), two adjustments are made to FDD. The first, adding investment in inventories to FDD, serves to exclude sales of past production while incorporating current production added to inventories. Over the period 1977 to 1986, the investment in inventories series contained both positive and negative values. After adjusting for investment in inventories, the remaining difference between FDD and GDP at market prices (as determined by the sum of incomes approach) is eliminated by adding net exports plus statistical discrepancy. This statistic was negative in all years reflecting the high level of imports relative to exports in the territorial economy, and possibly some understatement of the income based GDP.

Adding net exports to FDD serves to exclude imports from the measurement of GDP, while at the same time incorporating exports. The statistical discrepancy measure covers any remaining difference between GDP and FDD not accounted for by investment in inventories and net exports. At present, Statistics Canada does not estimate provincial and territorial net exports within the income and expenditure accounts framework. Further, since the expenditure based GDP figure is set equal to the income based estimate, the statistical discrepancy is not measured in practice.

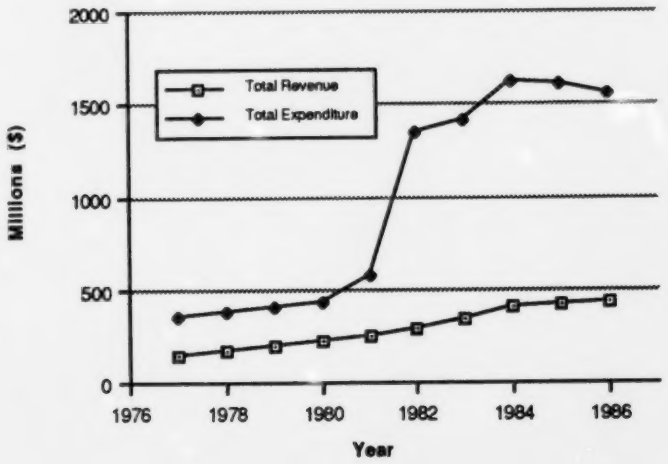
GOVERNMENT SECTOR REVENUE AND EXPENDITURE

The government sector incorporates the activities of the various levels of government and their agencies. Hospitals and the Canada Pension Plan are included in the government sector while the activities of government business enterprises are excluded.

Total Revenue

For the government sector in Northwest Territories, total revenue increased steadily from $138 million in 1977 to $436 million in 1986. On average, direct taxes accounted for 60 percent of total government revenue, with 79 percent of direct taxes being collected from persons and the remaining portion being collected from corporate and government business enterprises. Investment income was the next largest revenue source for the government sector, rising from $36 million in 1977 to $113 million by 1986 and accounting for 28 percent of total revenue on average. The remaining sources of government revenue include indirect taxes as well as various fees charged to persons by government.

Government Sector Revenue and Expenditure

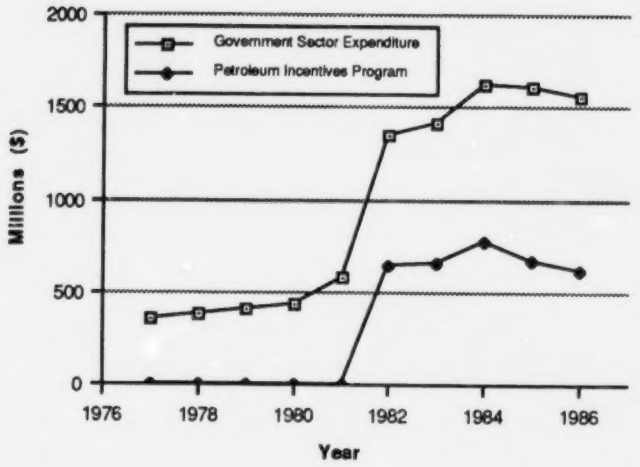


Transfer payments from other levels of government are a significant revenue source for both the territorial and local governments. Federal transfer payments to the territorial government ranged from a low of $195 million in 1977 to a high of $517 million in 1985, and stood at $513 million in 1986. During the period 1977 to 1986, federal transfers averaged 82 percent of territorial government revenue, while transfer payments to local governments from the territorial and federal governments accounted for 76 percent of local government revenue.

Total Expenditure

Between 1977 and 1981, total expenditure by the government sector increased steadily from $347 million to $575 million. In 1982, total government expenditure more than doubled over the previous year reaching $1.3 billion, and increasing to $1.6 billion for 1984 through 1986.

Petroleum Incentives Program Expenditure



The surge in government expenditure beginning in 1982 can be traced to the Petroleum Incentives Program which resulted in major increases in federal government transfer payments to business in the form of capital assistance.

Capital assistance payments increased from $9.6 million in 1981 to $703 million in 1982, peaking at $820 million in 1984 and falling to $641 million by 1986. Prior to 1982, federal and territorial capital assistance payments taken together accounted for just 2 percent of government expenditure. During the period 1982 through 1986, capital assistance payments to business averaged 47 percent of government expenditure, with federal transfers under the Petroleum Incentives Program accounting for 94 percent of total capital assistance payments.

Apart from capital assistance, government expenditures increased steadily between 1977 and 1986. Government expenditure on goods and services rose from $278 million in 1977 to $701 million in 1986. Transfer payments to persons increased from $30 million in 1977 to $91 million in 1986, while subsidies to business (other than capital assistance) rose from $16 million in 1977 to $59 million in 1986. Government expenditure in the form of interest on the public debt increased from $15 million in 1977 to $70 million in 1986.

SOURCES AND DISPOSITION OF PERSONAL INCOME

Personal Income

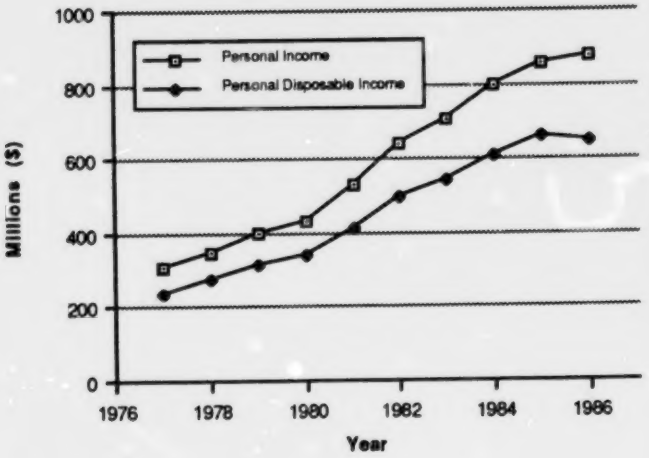
Personal income, the income received by persons and unincorporated business, grew steadily from $310 million in 1977 to $873 million in 1986. Wages, salaries and supplementary labor income accounted for between 79 and 84 percent of total personal income during this period, with the next largest contributor to personal income being transfers from government. Government transfers to persons increased from $30 million in 1977 to $91 million in 1986, accounting on average for 9 percent of personal income.

Taken together, the remaining sources of personal income represented on average 9 percent of personal income. Interest, dividends and miscellaneous investment income rose from $9 million in 1977 to $54 million in 1986, while net income of non-farm unincorporated business including rent grew from $10 million in 1977 to $36 million in 1986. Transfers from non-residents rose from $0.6 million in 1977 to $1.6 million in 1986, while transfers from corporations increased from $0.8 million in 1977 to $1.3 million in 1986.

Personal Disposable Income

Personal disposable income, personal income less taxes and other transfers to government, rose steadily from $235 million in 1977 to $658 million by 1985, falling to $650 million in 1986. Purchases of consumer goods and services in Northwest Territories accounted for between 79 to 91 percent of personal disposable income during the period.

Personal Income and Personal Disposable Income



Personal Saving

Personal saving is that portion of personal disposable income remaining after personal expenditure on goods and services and transfers to corporations and non-residents. For Northwest Territories, personal saving increased from a low of $21 million in 1978 to a high of $124 million in 1985, falling to $83 million in 1986.

Since the NWT income and expenditure accounts are prepared on a domestic basis, the personal saving statistic generally overstates the income and savings of persons living in Northwest Territories. First, the earnings of non-residents working in Northwest Territories are included in the estimate of NWT personal income. Further, most spending and transfers to government (e.g., income tax) by such persons are not accounted for in the estimation of the NWT personal disposable income and personal saving statistics. Secondly, purchases outside Northwest Territories by NWT residents are not incorporated in the disposition of personal income, although this understatement of personal expenditure is offset to some extent by the spending of persons visiting Northwest Territories as tourists or for business purposes.

TABLES

Table 1 Gross Domestic Product - Income Based
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Wages, Salaries & Supplementary Labor Income (TS320)	688,237	686,074	653,279	580,464	530,649	440,913	355,473	327,620	285,510	259,389
Corporation Profits Before Taxes (TS321)	236,091	225,035	254,906	171,617	134,933	45,981	177,916	128,302	149,612	136,873
Interest & Miscellaneous Investment Income (TS322)	43,375	31,785	2,898	34,548	28,782	22,020	23,937	20,299	19,341	16,246
Accrued Net Income of Farm Operators from Farm Production (TS323)	-	-	-	-	-	-	-	-	-	-
Net Income of Non-Farm Unincorporated Business, Including Rent (TS324)	36,480	32,940	25,180	22,310	17,460	14,070	12,980	12,390	12,370	10,460
Inventory Valuation Adjustment (TS325)	-110	-3,290	-7,470	-6,760	-2,000	-8,740	-10,410	-13,710	-9,450	-5,800
Net Domestic Income at Factor Cost (TS326)	1,004,073	972,544	928,793	802,179	709,824	514,244	559,896	474,901	457,383	417,168
Capital Consumption Allowances & Miscellaneous Valuation Adjustments (TS328)	684,066	613,901	505,510	405,297	321,904	279,679	251,921	181,500	146,350	123,636
Gross Domestic Product at Factor Cost (TS742)	1,688,139	1,586,445	1,434,303	1,207,476	1,031,728	793,923	811,817	656,401	603,733	540,804
Indirect Taxes less Subsidies (TS327)	-9,957	-39,876	-2,681	-1,834	-315	-3,944	1,163	-5,099	-1,555	280
Gross Domestic Product at Market Prices (TS329)	1,678,182	1,546,569	1,431,622	1,205,642	1,031,413	789,979	812,980	651,302	602,178	541,084

Table 2 Gross Domestic Product - Expenditure Based
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Personal Expenditure on Consumer Goods & Services (TS350)	559,858	527,333	482,285	450,183	425,164	373,566	308,199	269,170	248,517	210,618
Consumer Goods (TS331)	316,584	304,581	286,391	267,371	256,992	226,323	184,673	158,468	149,966	125,348
Consumer Services (TS332)	243,274	222,752	195,894	182,812	168,172	147,243	123,526	110,702	98,551	85,270
Government Expenditure on Goods & Services (TS333)	701,228	685,593	616,593	560,463	514,498	452,302	334,741	312,693	299,252	277,661
Fixed Capital Investment (TS334)	940,453	1,244,555	1,598,504	1,764,307	1,895,113	1,446,414	796,516	540,427	391,140	467,089
Government (TS335)	179,417	136,931	127,372	73,227	78,990	81,653	86,633	75,925	76,224	66,722
Residential Construction (TS336)	750	1,396	3,059	1,173	155	648	2,033	1,035	1,026	722
Non-Residential Construction (TS337)	147,167	112,735	104,763	56,054	63,385	68,555	71,500	63,440	66,648	59,500
Machinery & Equipment (TS338)	31,500	22,800	19,550	16,000	15,450	12,450	13,100	11,450	8,550	6,500
Business (TS339)	761,036	1,107,624	1,471,132	1,691,080	1,816,123	1,364,761	709,883	464,502	314,916	400,367
Residential Construction (TS340)	42,853	42,209	26,345	21,334	22,108	17,616	16,533	18,842	28,364	25,817
Non-Residential Construction (TS341)	652,133	978,965	1,284,137	1,302,496	1,148,115	872,045	491,200	322,060	231,952	323,200
Machinery & Equipment (TS342)	66,050	86,450	160,650	367,250	645,900	475,100	202,150	123,600	54,600	51,350
Final Domestic Demand (TS343)	2,201,539	2,457,481	2,697,382	2,774,953	2,834,775	2,272,282	1,439,456	1,122,290	938,909	955,368
Investment in Inventories (TS344)	-2,160	-2,720	2,180	-44,810	56,200	-2,040	16,010	-6,560	5,760	6,150
Government (TS345)	-	-	-	-	-	-	-	-	-	-
Business (TS346)	-2,160	-2,720	2,180	-44,810	56,200	-2,040	16,010	-6,560	5,760	6,150
Non-Farm (TS347)	-2,160	-2,720	2,180	-44,810	56,200	-2,040	16,010	-6,560	5,760	6,150
Farm & Grain in Commercial Channels (TS348)	-	-	-	-	-	-	-	-	-	-
Net Exports Plus Statistical Discrepancy (TS349)	-521,197	-908,192	-1,267,940	-1,524,501	-1,859,562	-1,480,263	-642,486	-464,428	-342,491	-420,434
Gross Domestic Product at Market Prices (TS350)	1,678,182	1,546,569	1,431,622	1,205,642	1,031,413	789,979	812,980	651,302	602,178	541,084

T-stat Users: Series number for *Personal Expenditure on Consumer Goods & Services* should read TS330.

Table 3 Government Sector Revenue and Expenditure Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Total Revenue (TS351)	435,906	419,110	402,115	338,401	287,436	251,022	224,287	195,777	166,399	138,389
Direct Taxes (TS352)	272,415	257,069	242,502	195,382	163,210	138,965	131,255	120,158	98,928	85,394
Persons (TS353)	221,415	194,069	189,502	163,382	141,210	114,965	87,255	84,158	73,928	74,394
Corporate & Govt. Bus. Enterprises (TS354)	51,000	63,000	53,000	32,000	22,000	24,000	44,000	36,000	25,000	11,000
Non-Residents (outside Canada) (TS355)	-	-	-	-	-	-	-	-	-	-
Indirect Taxes (TS356)	49,314	45,504	47,501	45,438	41,460	37,637	26,986	21,723	19,689	16,491
Other Transfers from Persons (TS357)	1,388	1,235	1,202	1,183	1,139	1,050	931	855	748	595
Investment Income (TS358)	112,789	115,302	110,910	96,398	81,627	73,370	65,115	53,041	47,034	35,909
Total Expenditure (TS359)	1,561,990	1,610,468	1,619,081	1,418,334	1,348,846	574,626	427,965	406,005	381,279	346,896
Expenditure on Goods & Services (TS360)	701,228	685,593	616,593	560,463	514,498	452,302	334,741	312,693	299,252	277,661
Transfer Payments (TS361)	790,884	861,093	945,803	809,845	796,718	92,939	68,047	71,143	64,157	53,739
To Persons (TS362)	90,835	81,993	75,869	65,706	52,005	41,728	37,927	37,795	35,458	29,920
To Business - Subsidies (TS363)	59,271	85,380	50,182	47,272	41,775	41,581	25,823	26,822	21,244	16,211
To Business - Capital Assistance (TS364)	640,778	693,720	819,752	696,867	702,938	9,630	4,297	6,526	7,455	7,608
To Non-Residents (outside Canada) (TS365)	-	-	-	-	-	-	-	-	-	-
Interest on the Public Debt (TS366)	69,878	63,782	56,685	48,026	37,630	29,385	25,177	22,169	17,870	15,496
Saving (TS367)	-1,126,084	-1,191,358	-1,216,966	-1,079,933	-1,061,410	-323,604	-203,678	-210,228	-214,880	-208,507
Add: Capital Consumption Allowances (TS368)	107,260	95,080	87,590	76,550	70,270	61,440	50,940	42,640	35,170	29,480
Less: Investment in Fixed Capital & Inventory (TS369)	179,417	136,931	127,372	73,227	78,990	81,653	86,633	75,925	76,224	66,722
Net Lending (TS370)	-1,198,241	-1,233,209	-1,256,748	-1,076,610	-1,070,130	-343,817	-239,371	-243,513	-255,934	-245,749

Table 4 Federal Government Revenue and Expenditure Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Total Revenue (TS371)	273,137	277,710	255,091	216,662	183,564	160,858	148,489	127,200	110,399	106,951
Direct Taxes (TS372)	177,540	174,888	155,553	128,219	108,297	91,759	89,963	78,906	65,900	72,960
Persons (TS373)	138,540	124,888	115,553	103,219	90,297	72,759	54,963	50,906	46,900	61,960
Corporate & Govt. Bus. Enterprises (TS374)	39,000	50,000	40,000	25,000	18,000	19,000	35,000	28,000	19,000	11,000
Non-Residents (outside Canada) (TS375)	-	-	-	-	-	-	-	-	-	-
Indirect Taxes (TS376)	3,831	6,479	8,288	7,111	9,947	11,468	3,788	2,149	2,182	1,355
Other Transfers from Persons (TS377)	-	-	-	-	-	-	-	-	-	-
Investment Income (TS378)	91,766	96,343	91,250	81,332	65,320	57,631	54,738	46,145	42,317	32,636
Total Expenditure (TS379)	1,531,386	1,597,046	1,538,878	1,333,655	1,243,642	540,722	474,292	389,418	356,543	341,280
Expenditure on Goods & Services (TS380)	256,000	246,000	196,000	176,000	169,000	154,000	132,000	107,000	108,000	104,000
Transfer Payments (TS381)	1,210,037	1,291,507	1,290,025	1,113,422	1,039,941	360,592	320,444	263,576	233,539	224,360
To Persons (TS382)	54,158	46,343	43,675	35,827	25,384	21,045	21,092	21,875	23,343	20,499
To Business - Subsidies (TS383)	17,223	50,516	16,304	13,812	14,253	8,046	7,308	7,879	7,348	5,476
To Business - Capital Assistance (TS384)	620,920	673,880	803,000	684,800	695,880	1,370	470	430	1,520	1,120
To Non-Residents (outside Canada) (TS385)	-	-	-	-	-	-	-	-	-	-
To Territorial Government (TS386)	513,463	516,610	423,362	376,414	302,325	328,297	288,931	232,008	199,533	195,113
To Local Governments (TS387)	4,273	4,158	3,684	2,569	2,099	1,834	2,643	1,384	1,795	2,152
Interest on the Public Debt (TS388)	65,349	59,539	52,853	44,233	34,701	26,130	21,848	18,842	15,004	12,900
Saving (TS389)	-1,258,249	-1,319,336	-1,283,787	-1,116,993	-1,060,078	-379,864	-325,803	-262,218	-246,144	-234,309
Add: Capital Consumption Allowances (TS390)	51,380	47,560	45,470	40,020	37,030	32,820	28,100	24,580	21,610	19,200
Less: Investment in Fixed Capital & Inventory (TS391)	60,630	39,396	56,872	34,691	34,505	28,398	29,233	23,235	25,976	26,122
Net Lending (TS392)	-1,267,499	-1,311,172	-1,295,189	-1,111,664	-1,057,553	-375,442	-326,936	-260,873	-250,510	-241,231

Table 5 Territorial Government Revenue and Expenditure Northwest Territories, 1977 - 1986

	1986	1985	1984	1983′	1982	1981	1980	1979	1978	1977
					($'000)					
Total Revenue (TS393)	642,987	629,360	542,109	473,901	381,480	398,519	348,071	286,065	243,050	215,944
Direct Taxes (TS394)	74,964	63,853	70,717	53,029	40,325	36,325	32,706	33,710	26,169	6,629
Persons (TS395)	62,964	50,853	57,717	46,029	36,325	31,325	23,706	25,710	20,169	6,629
Corporate & Govt. Bus. Enterprises (TS396)	12,000	13,000	13,000	7,000	4,000	5,000	9,000	8,000	6,000	-
Indirect Taxes (TS370)	33,389	29,968	29,009	29,145	22,673	18,754	16,152	13,235	12,434	10,770
Other Transfers from Persons (TS371)	1,163	1,053	1,039	998	963	904	810	760	611	523
Investment Income (TS372)	20,008	17,876	17,982	14,315	15,194	14,239	9,472	6,352	4,303	2,909
Transfer Payments (TS373)	513,463	516,610	423,362	376,414	302,325	328,297	288,931	232,008	199,533	195,113
From Federal Government (TS374)	513,463	516,610	423,362	376,414	302,325	328,297	288,931	232,008	199,533	195,113
From Local Governments (TS375)	-	-	-	-	-	-	-	-	-	-
Total Expenditure (TS376)	536,730	523,339	490,117	443,310	388,303	348,372	236,377	245,773	230,224	208,860
Expenditure on Goods & Services (TS377)	365,944	368,721	352,485	321,436	291,024	251,407	164,523	172,081	167,625	155,788
Transfer Payments (TS378)	168,857	152,980	135,856	119,999	96,083	95,716	70,286	72,211	61,127	51,601
To Persons (TS379)	33,338	32,772	29,625	27,516	24,580	19,229	15,838	15,221	11,654	9,036
To Business - Subsidies (TS380)	42,048	34,864	33,878	33,460	27,522	33,535	18,515	18,943	13,896	10,735
To Business - Capital Assistance (TS381)	19,858	19,840	16,752	12,067	7,058	8,260	3,827	6,096	5,935	6,488
To Local Governments (TS382)	47,071	40,973	34,211	29,507	24,626	22,053	19,543	18,587	18,626	15,762
To Hospitals (TS383)	26,542	24,531	21,390	17,449	12,297	12,639	12,563	13,364	11,016	9,580
Interest on the Public Debt (TS384)	1,929	1,638	1,776	1,875	1,196	1,249	1,568	1,481	1,472	1,471
Saving (TS385)	106,257	106,021	51,992	30,591	-6,823	50,147	111,694	40,292	12,826	7,084
Add: Capital Consumption Allowances (TS386)	47,330	39,470	34,690	29,720	26,980	23,040	18,280	14,200	10,530	7,930
Less: Investment in Fixed Capital & Inventory (TS387)	110,400	84,200	63,000	32,600	37,385	40,700	51,400	44,890	43,148	28,600
Net Lending (TS388)	43,187	61,291	23,682	27,711	-17,228	32,487	78,574	9,602	-19,792	-13,586

T-stat Users: Beginning with *Indirect Taxes*, series numbers indicated on this table are incorrect. Please consult your T-stat manual for the correct series numbers.

Table 6 Local Government Revenue and Expenditure
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Total Revenue (TS416)	64,678	55,453	49,940	42,194	36,854	32,948	30,258	26,949	26,045	22,716
Indirect Taxes (TS417)	12,094	9,057	10,204	9,182	8,840	7,415	7,046	6,339	5,073	4,366
Other Transfers from Persons (TS418)	225	182	163	185	176	146	121	95	137	72
Investment Income (TS419)	1,015	1,083	1,678	751	1,113	1,500	905	544	414	364
Transfer Payments (TS420)	51,344	45,131	37,895	32,076	26,725	23,887	22,186	19,971	20,421	17,914
From Federal Government (TS421)	4,273	4,158	3,684	2,569	2,099	1,834	2,643	1,384	1,795	2,152
From Territorial Government (TS422)	47,071	40,973	34,211	29,507	24,626	22,053	19,543	18,587	18,626	15,762
Total Expenditure (TS423)	54,846	50,866	48,906	46,509	43,758	37,939	30,339	28,874	22,450	16,435
Expenditure on Goods & Services (TS424)	51,508	47,590	46,260	44,008	41,405	35,640	28,458	26,912	20,967	15,243
Transfer Payments (TS425)	738	671	590	583	620	293	120	116	89	67
To Persons (TS426)	738	671	590	583	620	293	120	116	89	67
To Business - Subsidies (TS427)	-	-	-	-	-	-	-	-	-	-
To Territorial Government (TS428)	-	-	-	-	-	-	-	-	-	-
To Hospitals (TS429)	-	-	-	-	-	-	-	-	-	-
Interest on the Public Debt (TS430)	2,600	2,605	2,056	1,918	1,733	2,006	1,761	1,846	1,394	1,125
Saving (TS431)	9,832	4,587	1,034	-4,315	-6,904	-4,991	-81	-1,925	3,595	6,281
Add: Capital Consumption Allowances (TS432)	7,660	7,160	6,520	5,920	5,380	4,740	3,800	3,160	2,370	1,720
Less: Investment in Fixed Capital & Inventory (TS433)	8,387	13,335	7,500	5,936	7,100	12,555	6,000	7,800	7,100	11,300
Net Lending (TS434)	9,105	-1,588	54	-4,331	-8,624	-12,806	-2,281	-6,565	-1,135	-3,299

Table 7 Hospital Revenue and Expenditure
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983′	1982	1981	1980	1979	1978	1977
					($'000)					
Total Revenue (TS435)	26,542	24,531	21,390	17,449	12,297	12,639	12,563	13,364	11,016	9,580
Other Transfers from Persons (TS436)	-	-	-	-	-	-	-	-	-	-
Investment Income (TS437)	-	-	-	-	-	-	-	-	-	-
Transfer Payments (TS438)	26,542	24,531	21,390	17,449	12,297	12,639	12,563	13,364	11,016	9,580
From Territorial Government (TS439)	26,542	24,531	21,390	17,449	12,297	12,639	12,563	13,364	11,016	9,580
From Local Governments (TS440)	-	-	-	-	-	-	-	-	-	-
Total Expenditure (TS441)	27,776	23,282	21,848	19,019	13,069	11,255	9,760	6,700	2,660	2,630
Expenditure on Goods & Services (TS442)	27,776	23,282	21,848	19,019	13,069	11,255	9,760	6,700	2,660	2,630
Interest on the Public Debt (TS443)	-	-	-	-	-	-	-	-	-	-
Saving (TS444)	-1,234	1,249	-458	-1,570	-772	1,384	2,803	6,664	8,356	6,950
Add: Capital Consumption Allowances (TS445)	890	890	910	890	880	840	760	700	660	630
Less: Investment in Fixed Capital & Inventory (TS446)	-	-	-	-	-	-	-	-	-	700
Net Lending (TS447)	-344	2,139	452	-680	108	2,224	3,563	7,364	9,016	6,880

Table 8 Canada Pension Plan Revenue and Expenditure Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($000)					
Total Revenue (TS448)	19,911	18,328	16,232	14,134	14,588	10,881	8,586	7,542	6,859	5,805
Direct Taxes from Persons (TS449)	19,911	18,328	16,232	14,134	14,588	10,881	8,586	7,542	6,859	5,805
Investment Income (TS450)	-	-	-	-	-	-	-	-	-	-
Total Expenditure (TS451)	2,601	2,207	1,979	1,780	1,421	1,161	877	583	372	318
Expenditure on Goods & Services (TS452)	-	-	-	-	-	-	-	-	-	-
Transfer Payments (TS453)	2,601	2,207	1,979	1,780	1,421	1,161	877	583	372	318
To Persons (TS454)	2,601	2,207	1,979	1,780	1,421	1,161	877	583	372	318
To Non-Residents (outside Canada) (TS455)	-	-	-	-	-	-	-	-	-	-
Saving equals Net Lending (TS456)	17,310	16,121	14,253	12,354	13,167	9,720	7,709	6,959	6,487	5,487

Table 9 Direct Taxes - Persons
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Total Direct Taxes (TS457)	221,415	194,069	189,502	163,382	141,210	114,965	87,255	84,158	73,928	74,394
Federal Direct Taxes (TS458)	138,540	124,888	115,553	103,219	90,297	72,759	54,963	50,906	46,900	61,960
Income Taxes (TS459)	88,540	77,648	71,960	64,072	59,224	46,166	35,514	32,980	29,278	45,652
Succession Duties & Estate Taxes (TS460)	-	-	-	-	-	-	-	-	-	-
Employer & Employee Contributions (TS461)	50,000	47,240	43,593	39,147	31,073	26,593	19,449	17,926	17,622	16,308
To Public Service Pensions (TS462)	22,578	22,610	22,426	20,453	18,382	15,419	12,615	11,832	11,325	11,231
To Unemployment Insurance (TS463)	27,422	24,630	21,167	18,694	12,691	11,174	6,834	6,094	6,297	5,077
Territorial Direct Taxes (TS464)	62,964	50,853	57,717	46,029	36,325	31,325	23,706	25,710	20,169	6,629
Income Taxes (TS465)	47,873	35,331	41,501	31,268	23,052	20,729	17,709	20,125	13,430	-
Succession Duties (TS466)	-	-	-	-	-	-	-	-	-	-
Employer & Employee Contributions (TS467)	15,091	15,522	16,216	14,761	13,273	10,596	5,997	5,585	6,739	6,629
To Public Service Pensions (TS468)	-	-	-	-	-	-	-	-	-	-
To Workers Compensation (TS469)	15,091	15,522	16,216	14,761	13,273	10,596	5,997	5,585	6,739	6,629
To Industrial Employees Vacations (TS470)	-	-	-	-	-	-	-	-	-	-
Canada Pension Plan (TS471)	19,911	18,328	16,232	14,134	14,588	10,881	8,586	7,542	6,859	5,805
Employer & Employee Contributions (TS471)	19,911	18,328	16,232	14,134	14,588	10,881	8,586	7,542	6,859	5,805

Table 10 Indirect Taxes
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Total Indirect Taxes (TS472)	49,314	45,504	47,501	45,438	41,460	37,637	26,986	21,723	19,689	16,491
Federal Indirect Taxes (TS473)	3,831	6,479	8,288	7,111	9,947	11,468	3,788	2,149	2,182	1,355
Customs Import Duties (TS474)	26	30	10	25	7	5	1	-	-	-
Excise Duties (TS475)	1,531	1,612	1,542	1,433	1,315	1,179	911	362	-	-
Excise Taxes & Misc. Indirect Taxes (TS476)	618	327	296	282	253	868	1,000	910	1,634	995
Oil Export Charge (TS477)	-	-	-	-	-	-	-	-	-	-
Petroleum Compensation Fund Levy (TS478)	-	3,000	4,000	4,000	6,600	7,700	1,200	400	100	-
Canadian Ownership Charge (TS479)	-	180	2,000	1,000	1,300	900	-	-	-	-
Air Transportation Tax (TS480)	1,656	1,330	440	371	472	816	676	477	448	360
Territorial Indirect Taxes (TS481)	33,389	29,968	29,009	29,145	22,673	18,754	16,152	13,235	12,434	10,770
Amusement Tax (TS482)	-	-	-	-	-	-	-	-	-	-
Corporation Tax (not on profits) (TS483)	-	-	-	-	-	-	-	-	-	-
Gasoline Tax (TS484)	11,378	10,467	10,300	10,076	7,437	4,475	4,164	2,641	2,490	2,722
Motor Vehicle Licences & Permits (TS485)	1,423	1,159	1,059	1,084	956	876	709	528	488	439
Other Licences, Fees & Permits (TS486)	1,580	1,475	1,461	962	752	674	641	518	429	217
Misc. Taxes on Natural Resources (TS487)	-	-	-	-	-	-	-	-	-	-
Real Property Tax (TS488)	3,970	2,812	3,108	4,485	2,698	1,932	1,265	1,154	1,361	1,160
Retail Sales Tax (incl. liquor & tobacco) (TS489)	4,323	4,170	3,538	3,470	2,799	1,954	1,548	1,386	1,006	418
Profits of Liquor Commissions (TS490)	10,169	9,478	9,188	8,588	7,014	7,355	6,147	5,334	5,032	4,111
Miscellaneous (TS491)	546	407	355	480	1,017	1,488	1,678	1,674	1,628	1,703
Local Indirect Taxes (TS492)	12,094	9,057	10,204	9,182	8,840	7,415	7,046	6,339	5,073	4,366
Amusement Tax (TS493)	-	-	-	-	-	-	-	-	-	-
Licences, Fees & Permits (TS494)	343	576	315	268	181	176	152	122	204	210
Real & Personal Property Tax (TS495)	11,401	8,151	9,549	8,553	8,374	6,990	6,724	5,949	4,748	4,071
Retail Sales Tax (TS496)	-	-	-	-	-	-	-	-	-	-
Miscellaneous (TS497)	350	330	340	361	285	249	170	268	121	85

Table 11 Other Transfers to Government from Persons
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Other Transfers to Government (TS498)	1,388	1,235	1,202	1,183	1,139	1,050	931	855	748	595
To Federal (TS499)	-	-	-	-	-	-	-	-	-	-
To Territorial (TS500)	1,163	1,053	1,039	998	963	904	810	760	611	523
Motor Vehicle Licences & Permits (TS501)	517	446	428	451	436	384	365	310	287	258
Hospital & Medical Insurance Premiums (TS502)	-	-	-	-	-	-	-	-	-	-
Miscellaneous (TS503)	646	607	611	547	527	520	445	450	324	265
To Local (TS504)	225	182	163	185	176	146	121	95	137	72
To Hospitals (TS505)	-	-	-	-	-	-	-	-	-	-

Table 12 Government Investment Income
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($000)					
Total Investment Income (TS506)	112,789	115,302	110,910	96,398	81,627	73,370	65,115	53,041	47,034	35,909
Federal Investment Income (TS507)	91,766	96,343	91,250	81,332	65,320	57,631	54,738	46,145	42,317	32,636
Interest on Government-held Public Funds (TS508)	57,400	52,707	47,861	40,247	32,311	23,051	19,719	16,860	13,296	11,438
Interest on Loans, Advances & Investment (TS509)	34,829	35,305	36,444	40,004	29,175	24,110	23,849	23,338	24,040	16,220
Remittances from Govt. Business Enterprises (TS510)	-5,600	-90	3,660	-900	-1,460	-1,025	-1,080	-2,460	-711	-522
Royalties (TS511)	5,137	8,421	3,285	1,981	5,294	11,495	12,250	8,407	5,692	5,500
Territorial Investment Income (TS512)	20,008	17,876	17,982	14,315	15,194	14,239	9,472	6,352	4,303	2,909
Interest on Government-held Public Funds (TS513)	8,945	7,725	8,054	4,662	4,529	3,369	2,391	1,576	767	297
Interest on Loans, Advances & Investment (TS514)	10,319	9,508	9,483	9,334	10,367	10,679	7,081	4,776	3,536	2,612
Remittances from Govt. Business Enterprises (TS515)	744	643	445	319	298	191	-	-	-	-
Royalties (TS516)	-	-	-	-	-	-	-	-	-	-
Local Investment Income (TS517)	1,015	1,083	1,678	751	1,113	1,500	905	544	414	364
Interest on Government-held Public Funds (TS518)	-	-	-	-	-	-	-	-	-	-
Interest on Loans, Advances & Investment (TS519)	1,015	1,083	1,678	751	1,113	1,500	905	544	414	364
Remittances from Govt. Business Enterprises (TS520)	-	-	-	-	-	-	-	-	-	
Hospital Investment Income (TS521)	-	-	-	-	-	-	-	-	-	-
Canada Pension Plan (TS522)	-	-	-	-	-	-	-	-	-	-

Table 13 Government Transfer Payments to Persons
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Total Transfer Payments (TS523)	90,835	81,993	75,869	65,706	52,005	41,728	37,927	37,795	35,458	29,920
Federal Transfer Payments (TS524)	54,158	46,343	43,675	35,827	25,384	21,045	21,092	21,875	23,343	20,499
Family & Youth Allowances (TS525)	7,936	7,874	7,422	6,915	6,442	5,713	5,170	4,810	6,167	5,741
Pensions - World Wars I & II (TS526)	116	97	102	89	97	101	98	93	86	81
War Veterans Allowances (TS527)	107	73	61	56	48	36	35	34	31	28
Unemployment Insurance Benefits (TS528)	18,347	15,497	13,871	14,471	7,446	4,579	4,279	5,290	5,288	3,791
Prairie Farm Assistance Act (TS529)	-	-	-	-	-	-	-	-	-	-
Pensions to Government Employees (TS530)	3,480	1,499	1,440	1,230	1,100	1,010	1,000	960	760	620
Old Age Security Payments (TS531)	9,207	8,415	7,837	7,129	6,348	5,392	4,703	4,121	3,559	3,216
Scholarships & Grants - Research (TS532)	-	-	-	-	-	-	-	-	-	-
Adult Occupational Training (TS533)	358	798	928	920	492	397	400	305	551	760
Local Initiatives Program (TS534)	-	-	-	-	-	-	-	-	-	1,500
Miscellaneous (TS535)	14,607	12,090	12,014	5,017	3,411	3,817	5,407	6,262	6,901	4,762
Territorial Transfer Payments (TS536)	33,338	32,772	29,625	27,516	24,580	19,229	15,838	15,221	11,654	9,036
Direct Relief (TS537)	13,303	11,636	9,836	9,791	8,617	7,466	6,265	6,468	4,600	3,786
Old Age & Blind Pensions (TS538)	-	-	-	-	-	-	-	-	-	-
Mothers & Disabled Persons Allowances (TS539)	-	-	-	-	-	-	291	1,201	987	-
Workers Compensation Benefits (TS540)	7,396	7,579	6,732	5,258	4,814	3,488	2,826	2,111	1,234	489
Pensions to Government Employees (TS541)	-	-	-	-	-	-	-	-	-	-
Grants to Post-Secondary Schools (TS542)	-	-	-	-	-	-	-	-	-	-
Grants to Benevolent Associations (TS543)	12,639	13,557	13,057	12,467	11,141	8,229	6,427	5,417	4,822	4,321
Miscellaneous (TS544)	-	-	-	-	8	46	29	24	11	440
Local Transfer Payments (TS545)	738	671	590	583	620	293	120	116	89	67
Canada Pension Plan (TS546)	2,601	2,207	1,979	1,780	1,421	1,161	877	583	372	318

Table 14 Government Transfer Payments to Business
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Total Transfers to Business (TS547)	700,049	779,100	869,934	744,139	744,713	51,211	30,120	33,348	28,699	23,819
Total Subsidies (TS548)	59,271	85,380	50,182	47,272	41,775	41,581	25,823	26,822	21,244	16,211
Federal Subsidies (TS549)	17,223	50,516	16,304	13,812	14,253	8,046	7,308	7,879	7,348	5,476
Agriculture Subsidies (TS550)	-	-	-	-	-	-	-	-	-	-
Misc. Non-Agriculture Subsidies (TS551)	17,223	15,316	15,704	12,712	11,453	5,246	7,308	7,879	6,848	5,476
Oil Import Subsidies (TS552)	-	-	600	1,100	2,800	2,800	-	-	500	-
Petroleum Compensation Fund (TS553)	-	35,200	-	-	-	-	-	-	-	-
Territorial Subsidies (TS554)	42,048	34,864	33,878	33,460	27,522	33,535	18,515	18,943	13,896	10,735
Local Subsidies (TS555)	-	-	-	-	-	-	-	-	-	-
Total Capital Assistance (TS556)	640,778	693,720	819,752	696,867	702,938	9,630	4,297	6,526	7,455	7,608
Federal Capital Assistance (TS557)	620,920	673,880	803,000	684,800	695,880	1,370	470	430	1,520	1,120
Unincorporated Business (TS558)	500	700	200	800	700	600	100	-	-	-
Incorporated Business (TS559)	620,420	673,180	802,800	684,000	695,180	770	370	430	1,520	1,120
Petroleum Incentives Program (TS560)	614,400	671,200	764,800	658,200	640,900	-	-	-	-	-
Others (TS561)	6,020	1,980	38,000	25,800	54,280	770	370	430	1,520	1,120
Territorial Capital Assistance (TS562)	19,858	19,840	16,752	12,067	7,058	8,260	3,827	6,096	5,935	6,488
Unincorporated Business (TS563)	-	-	-	-	-	-	-	-	-	-
Incorporated Business (TS564)	19,858	19,840	16,752	12,067	7,058	8,260	3,827	6,096	5,935	6,488

Table 15 Transfers to Other Levels of Government
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($'000)					
Total Transfers to Other Governments (TS565)	591,349	586,272	482,647	425,939	341,347	364,823	323,680	265,343	230,970	222,607
Federal Transfers (TS566)	517,736	520,768	427,046	378,983	304,424	330,131	291,574	233,392	201,328	197,265
To Territorial (TS567)	513,463	516,610	423,362	376,414	302,325	328,297	288,931	232,008	199,533	195,113
Old Age & Blind Persons (TS568)	-	-	-	-	-	-	-	-	-	-
Disabled Persons Allowances (TS569)	-	-	-	-	-	-	-	-	-	-
Statutory Grants (TS570)	-	-	-	-	-	-	-	-	-	-
Taxation Agreements (TS571)	108	298	705	39	120	481	597	303	265	142
Post-Secondary Education Grants (TS572)	3,911	4,284	4,315	3,897	3,894	3,198	3,226	2,933	2,679	1,557
Health Grants (TS573)	-	-	-	-	-	-	-	-	-	-
Trans-Canada Highway (TS574)	-	-	-	-	-	-	-	-	-	-
Hosp. Insurance & Diagnostic Services (TS575)	9,331	10,308	9,690	6,254	6,141	5,059	5,055	5,009	4,513	3,948
Unemployment Assistance (TS576)	-	-	-	-	-	-	-	-	-	-
Canada Assistance Plan (TS577)	11,897	11,238	10,208	10,143	9,731	8,169	6,307	6,147	7,010	4,774
Technical & Vocational Training (TS578)	-	-	-	-	-	-	-	-	-	-
Health Resources Fund (TS579)	-	-	-	-	-	-	-	-	-	-
Medicare (TS580)	2,235	2,115	2,481	3,957	3,712	2,973	2,848	2,637	2,469	2,079
Regional Economic Expansion (TS581)	4,409	4,111	692	2,352	1,508	2,403	2,302	1,810	620	250
Official Languages (TS582)	572	556	371	172	119	114	96	69	77	63
Payments to Northwest Territories (TS583)	479,000	476,000	386,000	347,000	274,000	303,000	267,000	212,000	181,000	180,000
Miscellaneous (TS584)	2,000	7,700	8,900	2,600	3,100	2,900	1,500	1,100	900	2,300
To Local (TS585)	4,273	4,158	3,684	2,569	2,099	1,834	2,643	1,384	1,795	2,152
Territorial Transfers (TS586)	73,613	65,504	55,601	46,956	36,923	34,692	32,106	31,951	29,642	25,342
To Local (TS587)	47,071	40,973	34,211	29,507	24,626	22,053	19,543	18,587	18,626	15,762
School Corporations (TS588)	13,197	11,832	8,273	7,637	5,956	4,705	3,834	4,255	5,293	7,082
General (TS589)	33,874	29,141	25,938	21,870	18,670	17,348	15,709	14,332	13,333	8,680
To Hospitals (TS590)	26,542	24,531	21,390	17,449	12,297	12,639	12,563	13,364	11,016	9,580
Local Transfers (TS591)	-	-	-	-	-	-	-	-	-	-
To Territorial (TS592)	-	-	-	-	-	-	-	-	-	-
To Hospitals (TS593)	-	-	-	-	-	-	-	-	-	-

Table 16 Sources and Disposition of Personal Income
Northwest Territories, 1977 - 1986

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
					($000)					
Wages, Salaries & Supplementary Labor Income (TS594)	688,237	686,074	653,279	580,464	530,649	440,913	355,473	327,620	285,510	259,389
Net Income of Non-Farm Unincorporated Business, Including Rent (TS595)	36,480	32,940	25,180	22,310	17,460	14,070	12,980	12,390	12,370	10,460
Interest, Dividends, & Miscellaneous Investment Income (TS596)	53,918	48,593	41,956	35,048	36,509	27,232	21,401	18,182	12,620	8,849
Transfers to Persons (TS597)	94,176	85,293	78,470	68,875	55,074	44,003	39,945	39,627	37,040	31,273
From Government (TS598)	91,335	82,693	76,069	66,506	52,705	42,328	38,027	37,795	35,458	29,920
Transfer Payments (TS599)	90,835	81,993	75,869	65,706	52,005	41,728	37,927	37,795	35,458	29,920
Capital Assistance (TS600)	500	700	200	800	700	600	100	-	-	-
From Corporations (TS601)	1,280	1,217	1,154	1,177	1,217	1,300	1,073	1,040	849	758
From Non-Residents (outside Canada) (TS602)	1,561	1,383	1,247	1,192	1,152	975	845	792	733	595
Personal Income (TS603)	872,811	852,900	798,885	706,697	639,692	526,818	429,799	397,819	347,540	309,971
Less:										
Direct Taxes (TS604)	221,415	194,069	189,502	163,382	141,210	114,965	87,255	84,158	73,928	74,394
Other Transfers to Government (TS605)	1,388	1,235	1,202	1,183	1,139	1,050	931	855	748	595
Personal Disposable Income (TS606)	650,008	657,596	608,181	542,132	497,343	410,803	341,613	312,806	272,864	234,982
Less:										
Expenditure on Goods & Services (TS607)	559,858	527,333	482,285	450,183	425,164	373,566	308,199	269,170	248,517	210,618
Transfers to Corporations (TS608)	5,841	5,327	4,872	5,741	6,793	6,116	4,680	3,828	2,419	1,892
Transfers to Non-Residents (outside Canada) (TS609)	1,152	1,128	991	925	850	724	676	643	542	539
Personal Saving (TS610)	83,157	123,808	120,033	85,283	64,536	30,397	28,058	39,165	21,386	22,133

NOTES

NOTES

TABLE 1*

GROSS DOMESTIC PRODUCT - INCOME BASED

Wages, Salaries and Supplementary Labor Income

Wages and salaries refers to all earnings from employment including payments in kind such as board and lodging. Also included are items such as commissions, directors fees, tips and bonuses, taxable allowances, and retroactive wage payments. Earnings are calculated prior to tax deductions and employee contributions to pension funds and unemployment insurance. Supplementary labor income includes employer contributions to pension funds (including the Canada Pension Plan), unemployment insurance and workers compensation.

Wages, salaries and supplementary labor income is also identified as a component of personal income in Table 16, Sources and Disposition of Personal Income.

Corporation Profits before Taxes

Corporation profits before taxes measures the net earnings of corporations. For income and expenditure accounts purposes, profits reported by corporations are adjusted by adding back such items as provisions for income taxes, depletion allowances, charitable donations, and bad debts owed by persons to corporations. Although these items are charged as operating expenses by business, they do not represent costs of production in income and expenditure accounts terms. Further, all capital gains or losses are excluded from profits as they do not reflect current productive activity.

Interest and Miscellaneous Investment Income

Interest and miscellaneous investment income is composed of: i) the interest income of persons; ii) the investment income of government; iii) direct taxes paid by government business enterprises; and, iv) the unremitted profits (or losses) of government business enterprises.

Interest income of persons is measured prior to taxes and mainly includes mortgage and bond interest, bank interest, and the investment income received on behalf of persons by insurance companies, trusteed pensions funds, and fraternal and mutual benefit societies. Persons, includes private non-commercial institutions, and estate and trust funds, in addition to individuals. Government investment income includes the remitted profits of government business enterprises, royalties, interest on government loans and advances, and interest on publicly held funds. Also included in the interest and miscellaneous investment income category are the direct taxes paid by government business enterprises as well as their unremitted profits (or losses).

For the income and expenditure accounts, interest income received from holding public debt and consumer loans (net of administrative costs) is viewed as a transfer payment rather than as income from productive activity. For this reason, an adjustment is made within the interest and miscellaneous investment income category to exclude these items from incomes to factors of production. A portion of this adjustment also serves to correct for the overstatement in the corporation profits before taxes category resulting from the inclusion of such interest income.

Among the components of interest and miscellaneous investment income noted above, only government investment income is presented as a separate statistic in the income and expenditure accounts tables (see Table 12, Government Investment Income). The interest income of persons component is presented, combined with dividend payments, as a part of personal income in Table 16, Sources and Disposition of Personal Income. Direct taxes on government business enterprises is provided in combination with direct taxes on corporations in Table 3, Government Sector Revenue. The unremitted profits (or losses) of government business enterprises are not identified in the tables.

With regard to the statistical adjustment made for the transfer payment portion of interest income, interest on the public debt is presented as an expenditure in Table 3, Government Sector Revenue and Expenditure, while interest on consumer debt is shown as transfers to corporations in Table 16, Sources and Disposition of Personal Income.

---

* For a fuller description of income and expenditure accounting practices, the reader is referred to the Statistics Canada's 1975 publication *National Income and Expenditure Accounts, Volume 3* (Cat. 13-549E).

Accrued Net Income of Farm Operators from Farm Production

Allowing for operating expenses and capital consumption allowances on farm buildings and equipment, net income accruing to farm operators from farm production is composed of: i) the sale of farm products; ii) the imputed value of farm produce consumed by the farm family; and, iii) the value of the physical change in farm inventories. This category excludes all transfer payments received by farm operators.

Net Income of Non-Farm Unincorporated Business, Including Rent

Net income of non-farm unincorporated business includes the earnings of proprietors from their businesses. Such businesses cover a wide range of industries and include independent professional practitioners. Rent is net rental income for both residential and non-residential property, and includes an imputed rental value for owner-occupied dwellings.

The net income of non-farm unincorporated business including rent category is also presented as a component of personal income in Table 16, Sources and Disposition of Personal Income.

Inventory Valuation Adjustment

In income and expenditure accounting, all inventory changes are estimated as physical changes valued at average prices prevailing during the current period. Business accounting practice, however, provides for beginning inventories and withdrawals to be recorded at original cost, while purchases and ending inventories are recorded at current prices. During inflationary periods, this business accounting practice overstates corporation profits before taxes and net income of non-farm unincorporated business by introducing an element of capital gain. The inventory valuation adjustment corrects for such overstatements. During deflationary periods, the inventory valuation adjustment serves to correct for the corresponding understatement of corporation profits and net income of non-farm unincorporated business.

Net Domestic Income at Factor Cost

Net domestic income at factor cost comprises the earnings of factors of production arising from the production of goods and services. Net domestic income at factor cost is computed as the sum of: i) wages, salaries and supplementary labor income; ii) corporation profits before taxes; iii) interest and miscellaneous investment income; iv) accrued net income of farm operators from farm production; v) net income of non-farm unincorporated business, including rent; and, vi) inventory valuation adjustment.

Net domestic income at factor cost is "net" in the sense that the cost of consuming capital is not included in this measure of economic activity. Since factor earnings are calculated according to the domestic product concept, net domestic income at factor cost reflects all productive activity within Northwest Territories regardless of where the owners of the factors of production reside. For example, wages and salaries earned for work performed in Northwest Territories are included whether or not the person earning those wages resides in Northwest Territories.

Capital Consumption Allowances and Miscellaneous Valuation Adjustments

Capital consumption allowances is depreciation charges against business plant and equipment, housing, and government fixed assets. This depreciation represents a business cost which is reflected in the market price of goods and services, but does not represent income received by factors of production.

Miscellaneous valuation adjustments refers to two statistical adjustments which serve to keep the income and expenditure based gross domestic product estimates in balance:

i) A positive adjustment is made for the payment of business and residential insurance claims. These claims, along with the factor incomes generated by insurance activity, balance the premiums paid by business and home-owners on the expenditure side of the accounts.

ii) A negative adjustment is made for items such as brokerage fees on the purchase and sale of stocks and bonds which are sometimes capitalized by business. Such outlays are not viewed as part of fixed capital investment on the expenditure side of the accounts.

Gross Domestic Product at Factor Cost

Gross domestic product at factor cost is derived from net domestic income at factor cost by adding depreciation on capital stock. This measure of domestic output is "gross" in the sense that the costs of consuming capital are included in the valuation of output.

Indirect Taxes less Subsidies

Indirect taxes are reflected in the market prices of goods and services, but do not represent income received by factors of production. Specific indirect taxes levied by each level of government are presented in Table 10, Indirect Taxes.

Subsidies are payments by governments which serve to defray factor costs and other charges against production, thereby reducing market prices. Subsidies provided by each level of government are presented in Table 14, Government Transfer Payments to Business.

Gross Domestic Product at Market Prices

Gross domestic product at market prices is the valuation of economic output in the market place. This measure is derived from gross domestic product at factor cost by adding indirect taxes and subtracting subsidies. Indirect taxes are included in the market price valuation of output, while subsidies serve to offset costs of production and thereby reduce market prices. Gross domestic product at market prices is "gross" in the sense that the costs of consuming capital are included in its measurement.

TABLE 2

GROSS DOMESTIC PRODUCT - EXPENDITURE BASED

Personal Expenditure on Consumer Goods and Services

Personal expenditure on consumer goods and services includes consumer spending on durable, semi-durable and non-durable goods, and on a wide variety of services. Also included are the operating costs of non-commercial institutions and insurance companies. Although purchases of homes are excluded from this category, an imputed rental value for owner-occupied housing is incorporated. The purchase value of used goods, other than for imports, is excluded except for that portion generating income to factors of production (such as dealer commissions).

Personal expenditure on consumer goods and services is also presented as a component of personal income in Table 16, Sources and Disposition of Personal Income.

Government Expenditure on Goods and Services

Government expenditure on goods and services includes non-capital expenditures by government and an estimate of depreciation on government fixed assets. Government includes federal, territorial and local governments, along with hospitals and Canada Pension Plan.

Government expenditures are detailed in Tables 3 through 8.

Fixed Capital Investment

Fixed capital investment includes government and business investment in residential and non-residential construction, as well as investment in machinery and equipment. Investment in residential construction by business includes the purchase of new homes by home-owners since, for income and expenditure accounts purposes, home-owners are viewed as business enterprises renting to themselves.

Also included in fixed capital investment are replacement and major alteration costs for capital assets which extend the life of such assets. Outlays for natural resources (land and mineral deposits) are excluded, while capital costs incurred in their development are included.

Final Domestic Demand

Final domestic demand is calculated as the sum of: i) personal expenditure on goods and services; ii) government expenditure on goods and services; and, iii) fixed capital investment. As such, final domestic demand reflects the demand within Northwest Territories for economic output regardless of where, or when, that output was produced. For this reason, final domestic demand includes, in addition to expenditures on current NWT output, purchases of NWT output produced in previous years (from inventories) as well as imports (output produced outside Northwest Territories).

Investment in Inventories

When estimating gross domestic product using the expenditure approach, it is necessary to adjust final domestic demand to include additions to inventory from current NWT production, and to exclude expenditures on goods from inventory. The required adjustment is made by adding to final domestic demand the (net) value of investment in inventories.

Net Exports plus Statistical Discrepancy

Net exports plus statistical discrepancy is the difference between the income based gross domestic product estimate (Table 1) and the sum of final domestic demand and investment in inventories.

When developing the gross domestic product estimate using the expenditure approach, exports are included while imports are excluded. Since final domestic demand includes imports while excluding exports, imports must be subtracted from final domestic demand, and exports added, to estimate gross domestic product at market prices. That is, the value of net exports is added to final domestic demand when estimating gross domestic product using the expenditure approach.

Statistical discrepancy refers to the difference between the expenditure and income based estimates of gross domestic product at market prices. Since the value of net exports is not presently estimated in Statistics Canada's provincial income and expenditure accounts program, the gross domestic product at market prices statistic is not actually estimated using the expenditure approach. Further, there is no estimate of statistical discrepancy separate from net exports.

Gross Domestic Product at Market Prices

From the expenditure approach, gross domestic product at market prices represents the domestic sales of current NWT output, as well as investment in inventories from current output and the value of exports from current production. The gross domestic product at market prices statistic presented in Table 2 is set equal to the income based estimate from Table 1.

TABLES 3-8

GOVERNMENT SECTOR REVENUE AND EXPENDITURE

The government sector incorporates the broad range of activities carried out by the various levels of government and their agencies. Hospitals and the Canada Pension Plan are also included. Such activities are non-commercial in nature, and are financed largely out of taxation and government borrowing. The activities of government business enterprises are not included in this sector.

Total Revenue

Total revenue is calculated as the sum of: i) direct taxes; ii) indirect taxes; iii) other transfers from persons; iv) investment income; and, v) transfer payments from other levels of government (if applicable).

Direct Taxes

Direct taxes are collected from: i) persons, including unincorporated business; ii) corporate and government business enterprises; and, iii) non-residents (outside Canada). Taxes on the profits of corporations comprise the major portion of the corporate and government business enterprise direct taxes. A small amount of revenue from taxes on the profits of government business enterprises is also included. Direct taxes are also withheld by the federal government on income earned by non-residents of Canada. Incomes payable to non-residents which are subject to tax include interest, dividends, rents and royalties.

A breakdown of personal direct taxes by type of tax and level of government is provided in Table 9, Direct Taxes - Persons.

Indirect Taxes

Indirect taxes covers levies imposed by all levels of government. Specific indirect taxes included in the income and expenditure accounts are presented in Table 10, Indirect Taxes.

Other Transfers from Persons

Other transfers from persons including unincorporated business are various fees and fines collected by the territorial and local governments. Details on these transfers are provided in Table 11, Other Transfers to Government from Persons.

Investment Income

Investment income consists of: interest on government held public funds; interest on loans, advances and investment; remittances from government business enterprises; and royalties. Income from each of these sources is presented for each level of government in Table 12, Government Investment Income.

Transfer Payments from Other Levels of Government

Transfer payments from other levels of government are received as a source of revenue by the territorial and local governments, and by hospital

care facilities. For the consolidated government sector (Table 3), these intergovernmental transfers are offsetting, and do not appear in the table. A detailed breakdown of these transfers is provided in Table 15, Transfers to Other Levels of Government.

Total Expenditure

Total expenditure by government is calculated as the sum of: i) expenditure on goods and services; ii) transfer payments; and, iii) interest on the public debt.

Expenditure on Goods and Services

Refer to "Government Expenditure on Goods and Services" in the notes for Table 2, Gross Domestic Product - Expenditure Based.

Transfer Payments to Persons, Business, Non-Residents and Other Levels of Government

Transfer payments to persons and non-profit institutions is an expenditure category for all levels of government and the Canada Pension Plan. Details of these transfers are presented in Table 13, Government Transfer Payments to Persons.

Transfer payments to business consists of subsidies and capital assistance provided by the federal and territorial governments. Information on these transfer payments is provided in Table 14, Government Transfer Payments to Business.

Transfer payments to other levels of government is an expenditure category for all three levels of government. For the consolidated government sector (Table 3), these intergovernmental transfers cancel out, and therefore do not appear in the table. A detailed breakdown of these transfers is provided in Table 15, Transfers to Other Levels of Government.

Interest on the Public Debt

Interest on the public debt is an expenditure of all levels of government and hospitals. This category is the total interest paid on the public debt, including payments to the government sector itself.

Interest on the public debt paid to the government sector itself is included in Table 12, Government Investment Income, where it comprises the majority of the interest earned on government-held public funds.

Saving

Saving is calculated as the difference between total revenue and total expenditure.

Capital Consumption Allowances

An estimate of capital consumption allowances (depreciation on government fixed assets) is included with government expenditure on goods and services. Since no money is actually expended in the depreciation of government fixed assets, amounts allocated to this expenditure are available to government for spending. When assessing the money available to governments (net lending), these amounts are therefore added to the government saving statistic (defined above).

Investment in Fixed Capital and Inventory

Investment in fixed capital and inventory is mainly fixed capital investment, and includes a small amount of investment in inventories. These investments are identified as government fixed capital investment and as government investment in inventories in Table 2, Gross Domestic Product - Expenditure Based.

Net Lending

Net lending is obtained by subtracting government current and capital expenditure (total current expenditure plus investment in fixed capital and inventory) from the sum of government revenue plus capital consumption allowances. This surplus (deficit, if negative) reflects the financial position of government.

TABLE 9

DIRECT TAXES - PERSONS

Total direct taxes on persons includes direct taxes by the federal and territorial governments, as well as employer and employee contributions to the Canada Pension Plan. Income taxes consists of taxes on the incomes of persons and unincorporated business. Capital gains taxes are also included in this category as they cannot be separated statistically from the personal income taxes with which they are collected. For federal direct taxes, an adjustment is made to include taxes on the investment income of life insurance companies.

Total direct taxes on persons is used in the calculation of personal disposable income in Table 16, Sources and Disposition of Personal Income. In addition, these taxes are presented as a source of revenue to government in Tables 3 through 8.

TABLE 10

INDIRECT TAXES

Total indirect taxes is calculated as the sum of all federal, territorial and local indirect taxes. Specific taxes collected by each level of government are identified in this table.

Indirect taxes are also identified as a source of revenue to government in Tables 3 through 8. In addition, indirect taxes play an integral role when calculating the income based gross domestic product at market prices (Table 1).

TABLE 11

OTHER TRANSFERS TO GOVERNMENT FROM PERSONS

Other transfers to government from persons includes various fees charged by government. Unlike direct taxes, these transfers are not income or wealth related.

Other transfers from persons is a source of revenue to government as presented in Tables 3 through 8. They are also used in calculation of personal disposable income in Table 16, Sources and Disposition of Personal Income.

TABLE 12

GOVERNMENT INVESTMENT INCOME

Total Investment Income

Total investment income is calculated as the sum of federal, territorial and local government investment income. This investment income is a source of revenue to government as presented in Tables 3 through 8, and is incorporated in the calculation of the income based gross domestic product (Table 1).

Interest on Government-held Public Funds

Interest on government-held public funds consists primarily of interest on the public debt held by the government itself.

Interest on Loans, Advances and Investment

At the federal level, interest on loans, advances, and investments includes interest on loans to various crown agencies and corporations, as well as loans to other governments.

Remittances from Government Business Enterprises

Remittances from government business enterprises includes the revenue received from profits on the operation of government business enterprises. Only that portion of the profits of these enterprises which is remitted to the government sector (net of losses) is included. Unremitted profits remain as undistributed profits (or losses) of government business enterprises.

Royalties

Revenues from resource royalties are treated as investment income arising out of government ownership of property.

TABLE 13

GOVERNMENT TRANSFER PAYMENTS TO PERSONS

Government transfers to persons is payments for which there has been no exchange of goods and services. These transfers include payments from all levels of government and the Canada Pension Plan, and also include pensions paid to government employees. This category does not include government transfers to persons in the form of interest on the public debt, due to the difficulty in separating these transfers statistically from other sources of interest income.

Government transfer payments to persons is an expenditure by government as presented in Tables 3 through 8. These transfer payments are also identified as a component of personal income in Table 16, Sources and Disposition of Personal Income.

TABLE 14

GOVERNMENT TRANSFER PAYMENTS TO BUSINESS

Total Transfers to Business

Government transfer payments to business consists of subsidies and capital assistance.

Total Subsidies

Government transfer payments to business in the form of subsidies are paid by both the federal and territorial governments. Subsidies are an expenditure by government as presented in Tables 3 through 8. These payments are incorporated in the calculation of the income based gross domestic product (Table 1).

Total Capital Assistance

Government transfer payments to business in the form of capital assistance are made by both the federal and territorial governments. These payments consist of grants for new construction, or for expanding and improving existing plant.

Capital assistance is an expenditure by government as presented in Tables 3 through 8. Capital assistance to unincorporated businesses is also identified as a component of personal income in Table 16, Sources and Disposition of Personal Income.

TABLE 15

TRANSFERS TO OTHER LEVELS OF GOVERNMENT

Federal transfers to other levels of government consists primarily of federal payments to the territorial government under various shared cost programs, along with general and specific purpose grants. Federal transfers to local governments are relatively small.

Transfers to other levels of government are presented by level of government in Tables 4 through 8. For the consolidated government sector (Table 3), such transfers cancel out.

TABLE 16

SOURCES AND DISPOSITION OF PERSONAL INCOME

Table 16 covers the transactions of persons as receivers of income and as final consumers. The transactions of unincorporated business enterprises (self-employed persons who operate their own businesses) are included in this table due to the statistical difficulty of separating income withdrawn for personal use from that portion of income retained in the business. In addition, private non-commercial institutions serving persons, private pension funds, and some aspects of the transactions of insurance companies are covered in this table.

Wages, Salaries and Supplementary Labor Income

Refer to notes on Table 1, Gross Domestic Product - Income Based.

Net Income of Non-Farm Unincorporated Business, Including Rent

Refer to notes on Table 2, Gross Domestic Product - Expenditure Based.

Interest, Dividends and Miscellaneous Investment Income

Interest, dividends and miscellaneous investment income consists mainly of interest and distributed earnings in the form of dividends. Also included is the interest accruing on private pension funds and life insurance funds. Interest on the public debt held by persons, which should be categorized as a transfer to persons, but which for statistical reasons cannot be separated, is also included in this category.

Since this category includes dividend payments and interest on the public debt held by persons, it differs from the treatment of interest and miscellaneous investment income in Table 1. In particular, in that table dividend payments to persons are included with corporation profits before taxes, while a statistical adjustment is made to exclude the transfer payment portion of interest income so that income from holding public debt is not included with incomes to factors of production.

Transfers to Persons

Transfers to persons from government consists of transfer payments and capital assistance. Further detail on transfer payments to persons is

provided in Table 13, Government Transfer Payments to Persons. Capital assistance is also presented as capital assistance to unincorporated business in Table 14, Government Transfer Payments to Business.

Transfers to persons from corporations includes charitable and other contributions to non-commercial institutions from corporations, as well as losses resulting from bad debts.

Transfers from non-residents consists of personal and institutional remittances, and pensions. Non-residents refers to persons who reside outside Canada.

Personal Income

Personal income is calculated as the sum of: i) wages, salaries and supplementary labor income; ii) net income of non-farm unincorporated business, including rent; iii) interest, dividends and miscellaneous investment income; and, iv) transfers to persons.

Since the income and expenditure accounts are calculated on a domestic basis, personal income and its components include income received by persons who do not reside in Northwest Territories.

Direct Taxes

Refer to notes on Table 9, Direct Taxes - Persons.

Other Transfers to Government

Refer to notes on Table 11, Other Transfers to Government from Persons.

Personal Disposable Income

Personal disposable income is calculated as personal income less transfer payments to government (mainly direct taxes). Since personal income includes income of non-NWT residents, personal disposable income overstates the disposable income available to NWT residents. Further, transfer payments to government include only those transfers from persons who are NWT residents.

Expenditure on Goods and Services

See notes to Table 2, Gross Domestic Product - Expenditure Based.

Transfers to Corporations

Transfers to corporations are the interest payments on consumer debt (net of administrative costs). The portion of interest paid on consumer debt which covers administrative expenses is included in the expenditure on goods and services category of this table.

Transfer to Non-Residents (outside Canada)

Transfers to non-residents includes personal and institutional remittances paid to non-residents of Canada.

Personal Saving

Personal saving is personal disposable income, less expenditure on goods and services and transfers to corporations and non-residents (outside Canada). Expenditures on goods and services reflects mainly purchases of NWT residents within Northwest Territories while (as noted above) personal disposable income overstates income available to NWT residents. As a result, personal saving does not represent savings levels of NWT residents.